

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

LP MATTHEWS, L.L.C.,)	
)	
Plaintiff,)	
)	
v.)	C.A. No. 04-1507 (SLR)
)	
BATH & BODY WORKS, INC.; LIMITED)	
BRANDS, INC.; KAO BRANDS CO.)	
(f/k/a THE ANDREW JERGENS)	
COMPANY); and KAO CORPORATION,)	
)	
Defendants.)	

KAO CORPORATION'S RESPONSE TO AMENDED COMPLAINT

Defendant Kao Corporation ("Kao") responds to the amended complaint on behalf of itself and for no other party. Paragraph numbers correspond to paragraph numbers of the amended complaint.

Response to Amended Complaint

1. No response required.
2. Kao is without knowledge or information sufficient to form a belief as to the truth of the averments of paragraph 2 of the amended complaint.
3. Not applicable.
4. Not applicable.
5. Not applicable.
6. Kao admits the averments of paragraph 6 of the amended complaint.
7. Kao admits the averments of paragraph 7 of the amended complaint except that the address should be 14-10, Nihonbashi Kayabacho 1-chome, Chuo-ku, Tokyo 103-8210 Japan.

8. Kao denies paragraph 8 of the amended complaint to the extent it implies that Kao makes and sells the product accused of infringement.

9. Not applicable.

10. Not applicable.

11. Kao admits the averments of paragraph 11 of the amended complaint.

12. Kao denies the averments of paragraph 12 of the amended complaint.

13. Kao does not dispute subject matter jurisdiction.

14. Kao does not dispute venue.

15. Kao is without knowledge or information sufficient to form a belief as to the truth of the averments of paragraph 15 of the amended complaint.

16. Kao is without knowledge or information sufficient to form a belief as to the truth of the averments of paragraph 16 of the amended complaint.

17. Not applicable.

18. Not applicable.

19. Kao denies the averments of paragraph 19 of the amended complaint.

20. Kao denies the averments of paragraph 20 of the amended complaint.

21. No response required.

Separately Stated Defenses

1. Kao has not infringed the '062 patent.

2. By virtue of the proceedings before the Patent and Trademark Office, LP Matthews, L.L.C. ("Matthews") is estopped from asserting the '062 patent against Kao.

3. The claims of the '062 patent, as asserted by Matthews against Kao, are invalid.

Relief Requested

WHEREFORE, Kao requests that

A. Matthews' amended complaint be dismissed with prejudice, and

B. Kao be awarded its attorney fees (35 U.S.C. §285), costs (rule 54, Fed. R. Civ. P.) and such other relief as is appropriate.

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Dated: April 5, 2005

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676543 / 16138-788

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CERTIFICATE OF SERVICE

I, David E. Moore, hereby certify that on April 5, 2005, the attached document was electronically filed with the Clerk of the Court using CM/ECF which will send notification of such filing(s) to the following and the document is available for viewing and downloading from CM/ECF:

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I hereby certify that on April 5, 2005, I have Federal Expressed the documents to the following non-registered participants:

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